8

File No. 1198/35

Collection No.

19 .

Residency Office, Bangalore.

Pros. Serial Nos. 1-

Subject.

Withdrawal of the concession granted to the Bowring Institute, Bangalore, in the matter of the 6% water-tax.

Previous References.

File 45(1)-1899
S.Ns.289-290

Later References.

S. 97.—(Blue).

MFP—1367 S&P—(M-1907)—8.3 35—60,000.

NOTES AND PRECIS.

With reference to para 2 of p.u.c. it is submitted that a thorough search was made in our records and previous papers have since been traced. Please see S.N. 289 and 290 of file No. 45(1)-1899 and notes from para 1 to 3 in the same file.

The concession appears to have been granted to the Bowring Institute in consideration of the fact that a sum of Rs. 480 annually paid by the municipality for two water carts maintained for the municipal garden attached to the Institute was saved since the introduction of the water supply in the Station. It is not clear how the saving referred to was occured.

The site on which the Bowring Institute stands was handed over to the Institute by the Military Department with the concurrence of the Station municipality subject to the condition that the municipality should maintain the surrounding grounds as a public Band stand and pleasure garden for ever. There are three Malees 1(Rs. 12) 2 (Rs10) appointed by the Municipal Commission to look after the Bowring Institute garden -vide page 17 of the Appendix to the Municipal Budget for 1935-36.

Water

Water required for the garden at the Institute is perhaps supplied by the Municipal Commission. The Institute has to pay 6% water tax and "excess water charge" for the water used exclusively for its own purposes. As the Institute has taken no objection to the withdrawal of the concession, the resolution may if approved be confirmed. Before it is confirmed the file may be sent U/O to Mr. Brislee for remarks.

(From page 1)

BS
30.10.35
1.11.

Secy.

T. N. T.
1-11-35

4

Princ.
~~Collector~~ may like to see the previous papers ~~regard~~ to ~~the~~ pages 1 and 2 of the letter, which show the circumstances in which the concession was sanctioned in 1914. I suppose the assumption that the Institute will pay ("excess water charges" alone ~~6% Tax~~) only on water exclusively for its own use is correct, and that it will not have to pay tax on the water used for upkeep of the (Municipal) garden. In that case the circumstances now brought to light

do not appear to affect the present position; and there seems to be no reason why the Institution should not pay the full 6% Tax.

4.11.35.

F.R. Bristow Esq ICS
Collector and DM

M.G. No: D-9605, dated the 5th ~~Oct~~ Nov 1935

65-71/35 Cash File
D/12.11.35

The water tax (at 6%) is payable irrespective of whether water is used or not, though a free allowance on the prescribed scale accompanies payment of the tax.

As regards actual consumption of water there are separate ~~taxes~~ for the building and garden respectively. Excess water charges are payable only on the former which is metred for the purpose.

I do not see any case for the continuance of the concession whereby the institute pays only 1/3 of the tax leviable on the buildings.

12/11
DMC.

To Major C.G.N. Edwards.
Secretary to the Residency

OFFICE OF THE RESIDENT IN MYSORE.
13 NOV 1935
Regd 10,856
File No.

K.B.N.
T.N.T
13-11-35

(8)

Please see from paragraph 4.

The resolution may be confirmed. Draft submitted.

15/11/35

Secretary.

18.11.35.

S.N.(2): Issue.

Recd

6-1-36.

13—2,000—17—4—1935.

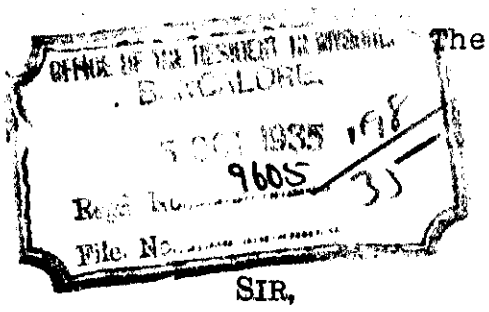
No. 65-71/35
Enc-2

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE,
DATED 4th October 1935.

From

F. R. BRISLEE, ESQ., I. C. S.,
President, Municipal Commission,
Civil and Military Station, BANGALORE.

To



The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.

SIR,

I have the honour to forward, herewith, copy of resolution No.1, passed by the Municipal Commission at their special meeting held on the 26th September 1935, withdrawing the concession of the levy of a 2% Water Tax granted to the Bowring Institute, in resolution No.1, dated the 21st December 1914 - (copy enclosed), and deciding to levy Water Tax on the building at 6% with effect from the Second half of the current year 1935-36, commencing from the 1st October 1935, and to request that the Hon'ble the Resident may be pleased to confirm the Commission's resolution.

2. As the papers relating to the resolution of 1914 are not forthcoming in the Municipal records, it is not possible to say under what circumstances the concession was granted at the time. The Commission, however, felt that there was no reason why the concession should be continued in view of the fact that the Institute is working at a handsome profit. The Authorities of the Institute were given notice of the proposed withdrawal of the concession and they were asked to show cause why it should not be withdrawn, but there has been no reply from them up to now.

I have the honour to be,

Sir,

Your most obedient servant,

PRESIDENT, M. C.

DIW.
3-10-35.

Municipal Commission's resolution dated the 21st December 1914. (Special Meeting).

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1. Application from the President, Bowring Institute, for a reduction in the Water Tax now paid by the Institute; the Standing Committee refer the application to the Commission.

Mr. Davis proposed and Mr. Johnson seconded that under section 46 (2) of the Bangalore Municipal Law the Bowring Institute building be exempted from payment of 2/3rds of the Water Tax now levied thereon and 1/3rd of the tax, that is Rs.60/- only be levied by the Municipality in future. The proposal was put to the meeting and carried unanimously.

(File No.258A of 1887).

(Sd). A. R. COX.

PRESIDENT, M. C.

'C o p y'.

DIW.
3-10-35.

Head clerk.
4/1/35

Municipal Commission's resolution dated the 26th September 1935. (Special Meeting).

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1. Papers regarding the levy of 2 per cent Water Tax on the Bowring Institute.

Recommended that concession should be withdrawn and that notice be issued to the Institute accordingly.

The President put to the meeting the proposal that the concession in question be withdrawn and that the usual 6% Water Tax be levied on the Bowring Institute Building with effect from the 2nd half of the current year 1935-36, commencing from the 1st October 1935, and it was carried.

Resolved that the concession of the levy of a 2% Water Tax granted to the Bowring Institute in the Commission's resolution No.1, dated the 21st December 1914, be withdrawn and that Water Tax be levied on the building at 6% with effect from the second half of the current year 1935-36, commencing from the 1st October 1935.

(File No.117 of 1935).

(Sd). F. R. BRISLEE.
PRESIDENT, M. C.

'C o p y'.

Head clerk.
4/X/35

DIW.
3-10-35.

S.N.2

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft ~~Letter~~ / ~~Memorandum~~ / ~~Telegram~~

Class for telegrams

Ordinary / Express / Urgent* / ~~Priority~~ / ~~Clear Line~~†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. F.1198-35 R.O.II Dated 20th Novr. 1935

20-11-1935.

To

The Secretary to the Resident.

The President, Municipal Commission,

Civil and Military Station,
Bangalore.

Withdrawal of the concession granted to the Bowring Institute, Bangalore, in the matter of the 6% water-tax.

Reference your letter No.6571/35, dated the 4th October 1935.

2. The resolution of the Municipal Commission No. 1, dated the 26th September 1935, is confirmed.

Secretary to the Resident.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.1 / C.No.1 / P.U.C

(Code word ~~for telegrams~~.)

S.N.1 / C.No.2. / P.U.C.

S. 5.

M.G.I.P.C.—S1—168(Genl)MFP—(M-1033)—3-5-34—50,000 Pads.